BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:30.11.2020

CORAM:

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.(MD)No.13645 of 2020
and
W.M.P(MD)No.11359 of 2020

(Through Video Conference)

M/s.Tvl.Irukkankudi Mariamman Traders,
Rep. by its Proprietor,
R.Selvaraj ... Petitioner

Vs

1.The Deputy Commissioner (ST),
Appellate Authority,
Virudhunagar,
Virudhunagar District.

2.The Assistant Commissioner(ST),
Office of the Assistant Commissioner(ST),
Aruppukottai Assessment Circle,
Aruppukottai,
Virudhunagar District. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the entire records pertaining to the impugned notice in proceedings No.A3.ROC/430/2020 dated 22.09.2020 passed by the second respondent and quash the same as illegal.

For Petitioner : Mr.M.Senthil Ayyanar

For Respondents : Mr.M.Thilagar,
Government Advocate

O R D E R

This writ petition has been filed challenging the impugned notice dated 22.09.2020 issued by the second respondent calling upon the petitioner to pay a total sum of Rs.15,57,067/- comprising of Rs.7,01,169/- towards tax and Rs.8,55,894/- towards interest for the assessment year 2014-15.

2. Mr.M.Thilagar, learned Government Advocate appearing for the respondents on instructions would submit that due to clerical mistake, the interest amount was wrongly mentioned in the impugned notice dated 22.09.2020. According to him, subsequent to the issuance of the impugned notice, the respondents have corrected their mistake and have issued a fresh notice dated 30.09.2020, to the petitioner.

3. In view of the submissions made by the learned Government Advocate, the prayer sought for in this writ petition has been achieved since the impugned notice has been withdrawn by the respondents and subsequently, they have also issued a fresh notice to the petitioner under the Tamil Nadu Value Added Tax Act, 2006, for the assessment year 2014-15.

4. After recording the submissions of the learned Government Advocate, this writ petition is disposed of. However, liberty is granted to the petitioner to send a reply to the respondents' fresh notice dated 30.09.2020 as and when received by them objecting to the demand made by the respondents towards tax, interest and penalty for the assessment year 2014-15. On receipt of the said reply, the respondents will have to pass final orders after granting adequate opportunity to the petitioner including granting them the right of personal hearing, on merits and in accordance with law. No Costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

pm

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate / litigant concerned.

To:

1.The Deputy Commissioner (ST),
Appellate Authority,
Virudhunagar,
Virudhunagar District.

2.The Assistant Commissioner(ST),
Office of the Assistant Commissioner(ST),
Aruppukottai Assessment Circle,
Aruppukottai,
Virudhunagar District.

+1 CC to SGP (SR-23504[F] dated 01/12/2020)

+1 CC to M/s.P.M.VISHNU VARTHAN, Advocate (SR-23466[F] dated 01/12/2020)

Order made in
W.P.(MD)No.13645 of 2020

Dated:
30.11.2020

SSS(CO)
NR (14/12/2020) 3P : 5C